

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON

England & Wales · Charity number 1134574

Details

Other names	LOSTOCK ST THOMAS & ST JOHN PCC
Status	Registered
Legal form	Previously excepted
Registered	2010-03-01
Register	View on the Charity Commission register

Contact

Address	LOSTOCK & DEANE CHURCH OFFICE Deane Church Centre 41 Junction Road Bolton BL3 4LT
Phone	01204659696
Email	lostockchurch01@gmail.com
Website	www.lostockchurch.org

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Religious: Promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Bolton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£112,841	£122,354	-	-
2023-12-31	£103,049	£109,918	-	-
2022-12-31	£99,096	£117,754	-	-
2021-12-31	£92,350	£110,464	-	-
2020-12-31	£79,353	£86,271	-	-

Trustees

Name	Role	Appointed
Rev Terry Clark	Chair	2016-08-31
Celia Joan Nisbett		2023-04-30
Dr Katherine Frances Mary Papworth		2025-05-18
Jean Hope BEd Hons		2025-07-07
Justine Elizabeth Hatter		2024-05-05
Kevan Porter		2016-05-01
Lyn Lawson BSc		2023-04-30
Martin Gereard Corr		2023-04-30
Nigel James Newton		2022-04-26
SAMANTHA CORNELIA ABRAM		
SANDRA ELIZABETH MACPHERSON		2012-09-23
Stephen Paul Morris		2025-05-18
Suja Sarah Varghese		2022-04-26

Accounts



THE CHURCH
OF ENGLAND

**PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF
ST THOMAS AND ST JOHN, BOLTON**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED**

31ST DECEMBER 2024

**BARLOW ANDREWS LLP
CHARTERED ACCOUNTANTS
BOLTON**

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024**

The Parochial Church Council (PCC) presents their report and accounts for the year ended 31st December 2024.

Reference and administrative information

The charity is named: Parochial Church Council of the Ecclesiastical Parish of St Thomas and St John, Bolton. Its registered charity number is 1134574.

It is located at:

Tempest Road
Lostock
Bolton
BL3 3QR

The PCC members are the trustees of the charity. Members who have served from 1 January 2024 until the date of approval of this report are:

Rev. Terry Clark	Vicar and Chair of PCC
Rev. André Adefope	Curate
Mrs. Sheri Taylor	Secretary
Mr. George S Lawson	Treasurer & contact for Charity Commissioners (until April 2024)
Mrs. Justine Hatter	Treasurer & contact for Charity Commissioners (from May 2024)
Mrs. Sandra MacPherson	Church Warden
Mr. Nigel Newton	Church Warden
Mr. Kevan Porter	Vice Chair of PCC
Mrs. Samantha Abram	
Mr. Chris Bramah (until June 2024)	
Mrs. Siobhan Corr	
Mr. David Kavanagh	
Mrs. Lyn Lawson	
Mrs. Celia Nisbett	
Mr. Robert Shawcross (until November 2024)	
Mr. Geoffrey Spencer	
Mrs. Suja Varghese	
Mr. Martin Corr	

Structure, governance and management

The PCC is a body corporate established by the Church of England, which operates under the Parochial Church Council Powers Measure 1956. The method of appointment of PCC members is set out in the Church Representation Rules 2006.

The PCC members are responsible for making decisions on all matters of general concern and importance to the Parish including deciding on how the funds of the PCC are to be spent. The incumbent of the parish is the chairman of the PCC. Under rule 15 of the Church Representation Rules the incumbent can invite the lay vice-chairman to act as chairman for the meetings and have all the powers vested in the chairman.

Objectives and activities

Public benefit

The PCC, in co-operation with the Vicar, facilitates the promoting in the Parish of the whole mission of the Church, evangelistic and pastoral. The Trustees have **paid** due regard to guidance issued by the Charity Commission in relation to activities for the public benefit in deciding what activities the Charity should undertake.

Mission statement

St Thomas and St John want to make Jesus known and loved as Lord and Saviour through the life of His church by:

- offering Bible teaching on the Christian faith and life;
- being a focus of Christian worship and prayer;
- showing Jesus' love through the way we live;
- seeking opportunities to reach out and involve people in God's work;
- offering fellowship, prayer and support for everyone.

Achievements and performance

Worship and prayer

The PCC are keen to offer a range of worship styles each month, including traditional and all-age. All are welcome to attend our weekly Sunday morning services. We provide Occasional Offices of Thanksgivings, Baptisms, Confirmations, Marriages and Funerals. Ten midweek weekly groups are jointly with Deane Parish Church for Bible study, fellowship and prayer. There is a Youth Group, a monthly Fellowship Group morning and monthly Quiz morning. There are 75 people on the electoral role.

Deanery Synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with a link between the parish and the wider structures of the church.

The Parish Centre

The Parish Centre facilities are used by church groups, such as Sunday School and Bible Study.

The Parish Centre is also at the heart of the parish's strategy to engage with the wider Lostock and Bolton community. The centre is used by a wide age group providing education, wellbeing and special interest groups.

An adjacent building is used exclusively by the Scout and Guide Association.

In 2024, total income from lettings of Church Centre facilities was £55,608

Pastoral care

Visits and pastoral care of the sick, bereaved and elderly are undertaken by the vicar and members of the congregation. Home communion, if requested, can be arranged.

Mission and Evangelism

Since September 2016, when we started sharing a minister with Deane Church, Lostock and Deane churches have increasingly worked together in mission and wider ministry. This includes a joint preaching programme and weekly Bible study notes, joint monthly prayer meeting, joint weekly Sunday evening youth group and joint Sunday services three times a year. We are also increasingly working together with St Andrew's Over Hulton and St Bede's Morris Green within the wider Mission Partnership.

We have a good relationship with the local (non-church) primary school and have welcomed the school into our church for a special assembly at Christmas and Easter.

Helping those in need is a demonstration of our faith.

We regularly hold community food collections which were donated to Urban Outreach, a local charity working with people living in deprivation in Bolton.

Children and youth

Children and youth make up around a third of the congregation. Groups for various ages on Sunday mornings continue to flourish, overseen by a team of volunteer leaders.

Future plans

In 2025 the PCC will be formulating a new Mission Action Plan for 2025-28. Meanwhile we continue with the general mission of Lostock Church as detailed elsewhere in this report and of the Church of England (www.churchofengland.org).

Financial review

Total income for the year was £112,841. Detail is given on pages 5 and 9 of the Financial Statements. Total expenditure for the year was £118,354. This included £35,500 towards our parish share which was set at £39,500. The outstanding balance on the 2024 Parish share was paid in January 2025. The Parish Share for 2025 has been set at £41,475.

The net excess of expenditure over income for the year was £5,513.

At 31 December 2024, the church had unrestricted funds of £319,058, of which £4,727 was free reserves (unrestricted funds which are neither tied up in tangible fixed assets or designated by trustees for specific purposes). It also had unrestricted designated funds of £43,674.

The PCC aims to hold sufficient free and designated reserves to cover running costs for 3 months. The total of free reserves and designated funds at the financial year end was £48,401, which equates to just under 5 months of annual expenditure on unrestricted funds (based on 2024 figures).

Charitable donations made by the church during the year via appeals included The Children's Society and Derian House.

This report has been approved by the Parochial Church Council and is signed on its behalf by:



Justine Hatter (PCC Honorary Treasurer)

10 April 2025

**INDEPENDENT EXAMINER'S REPORT
TO THE PCC OF THE CHURCH OF ST THOMAS AND
ST JOHN, LOSTOCK, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2024**

This report on the financial statements of the Charity for the year ended 31st December 2024, which are set out on pages 5 to 13, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011 (the 2011 Act).

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 144(2) of the 2011 Act does not apply.

Having satisfied myself that the Charity is not subject to audit under prevailing statute, it is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act, and to state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the requirements of the 2011 Act, have not been met; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the financial statements to be reached.

**David A Kay, FCA
Barlow Andrews LLP
78 Chorley New Road
Bolton
BL1 4BY**

10 April 2025

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
		£	£	£	£	£	£
Income from:							
Donations and gift aid tax	2(a)	49,188	-	49,188	42,649	-	42,649
Activities for generating funds	2(b)	2,232	-	2,232	1,523	-	1,523
Church activities	2(c)	58,870	343	59,213	57,581	-	57,581
Investment income	2(d)	2,208	-	2,208	1,296	-	1,296
Total income		112,498	343	112,841	103,049	-	103,049
Expenditure on:							
Church activities	3(a)	119,081	1,509	120,590	106,758	1,250	108,008
Governance costs	3(b)	1,764	-	1,764	1,910	-	1,910
Total expenditure		120,845	1,509	122,354	108,668	1,250	109,918
Net (expenditure)/income before transfers		(8,347)	(1,166)	(9,513)	(5,619)	(1,250)	(6,869)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the year		(8,347)	(1,166)	(9,513)	(5,619)	(1,250)	(6,869)
Balance brought forward at 1 January		323,405	1,418	324,823	329,024	2,668	331,692
Balance carried forward at 31 December	9	315,058	252	315,310	323,405	1,418	324,823

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Tangible fixed assets	7	270,657	274,810
Current assets:			
Investments			
Duckworth Legacy		252	252
Debtors			
Tax recoverable		4,795	4,226
Cash at bank and in hand			
Central Board of Finance		43,674	41,472
Bank accounts		5,220	6,126
Cash		300	300
		49,194	47,898
Total current assets		54,241	52,376
Current liabilities		(9,588)	(2,363)
Other creditors and accruals			
Net current assets		44,653	50,013
Net assets	9	315,310	324,823
Funds			
Unrestricted funds			
General fund	8	271,384	281,933
Central Board of Finance fund	8	43,674	41,472
		315,058	323,405
Restricted funds			
Duckworth Legacy	8	252	252
Building Fund	8	-	1,166
		252	1,418
Total funds		315,310	324,823

Approved by the Parochial Church Council on 10 April 2025 and signed on its behalf:



Rev Terry Clark
Incumbent



Justine E Hatter
Honorary Treasurer

**NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2024**

1. Accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these accounts are rounded to the nearest £.

(b) Going concern

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

(c) Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds are funds which can be used for PCC ordinary purposes.

Designated funds are unrestricted funds which are put aside for specific purposes at the discretion of the trustees.

(d) Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable. Interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

(e) Investment income

All investment income arises from money held in interest bearing deposit accounts.

(f) Expenditure

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross. Governance costs include those incurred in the governance of its assets and are directly associated with constitutional and statutory requirements.

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2024**

(g) Tangible fixed assets

Consecrated and benefice property is not included in the financial statements.

Movable church furnishings held by the vicar and church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000, so all such expenditure has been written off when incurred.

The Parish Centre is recognised in these financial statements at cost and was being depreciated on a straight-line basis over fifty years. The depreciation policy has been amended from 1st January 2017 and is now based upon the remaining value of the building at 31st December 2016 being depreciated on a straight-line basis over the next fifty years, to better reflect the expected life of the building.

Equipment used within the church premises is depreciated on a straight-line basis over four years, whilst the kitchen refurbishment and equipment used in the church centre is depreciated on a straight-line basis over five years.

(h) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2024

2. Income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds	
			2024 £	2023 £
(a) Donations and gift aid tax				
Planned giving:				
Gift Aided	35,753	-	35,753	32,567
Tax recoverable	9,298	-	9,298	8,118
Collections (open plate)	2,045	-	2,045	1,967
Sundry donations	807	-	807	-
Appeals	1,285	-	1,285	-
	49,188	-	49,188	42,649
(b) Activities for generating funds				
Christmas Fayre	1,658	-	1,658	1,319
Social activities	574	-	574	204
	2,232	-	2,232	1,523
(c) Income from church activities				
Parish Centre lettings	55,608	-	55,608	53,797
SAGA accommodation	584	-	584	568
Fees	1,782	-	1,782	1,147
Miscellaneous Receipts	114	-	114	888
Charity	-	343	343	485
Coffee	782	-	782	696
	58,870	343	59,213	57,581
(d) Investment income				
Central Board of Finance	2,202	-	2,202	1,293
Business reserve account	6	-	6	3
	2,208	-	2,208	1,296
	112,498	343	112,841	99,096

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2024

3. Expenditure	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
(a) Church activities				
Missionary & charitable giving				
Church appeals				
Charitable giving	25	343	368	484
	25	343	368	484
Other costs of church activities				
Ministry - Diocesan Parish share	39,500	-	39,500	40,270
Incumbent expenses	1,301	-	1,301	1,197
Fees out and organist	306	-	306	517
Water, heating and lighting	3,612	-	3,612	3,243
Insurance	1,479	-	1,479	1,465
General repairs	3,146	1,166	4,312	708
Service aids	248	-	248	303
Parish Centre costs (see note 4)	65,683	-	65,683	58,251
Depreciation on church fixtures and fittings	651	-	651	375
PSA	121	-	121	98
Sundries	2,345	-	2,345	670
Bank charges	217	-	217	-
Security	447	-	447	427
Total other costs of church activities	119,056	1,166	120,222	107,524
Total cost of church activities	119,081	1,509	120,590	108,008
(b) Governance costs				
Independent examination fees	1,764	-	1,764	1,910
	1,764	-	1,764	1,910

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2024

4. Parish Centre costs	2024	2023
	£	£
Cleaning	1,603	1,938
Telephones and internet	1,774	1,222
Insurance	1,479	1,466
Water	1,145	1,540
Salaries including NI (see note 5)	34,493	30,280
Heating and lighting	11,611	4,693
Security and Fire Safety	1,450	2,316
Repairs and equipment	4,004	4,302
Sundries	1,102	3,349
Bank charges	217	780
Depreciation	6,805	6,365
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	65,683	58,251
	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>
 5. Information about staff costs and numbers	 2024	 2023
	£	£
Salaries	34,026	29,845
Social security costs	-	-
Pension costs	467	435
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	34,493	30,280
	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>

The average number of employees for the year was 3 (2023: 3).

No employees had remuneration in excess of £60,000 in total in this or the previous year.

Pension costs are included in Parish Centre costs (note 4) and are wholly charged to unrestricted funds.

The charity trustees did not receive any remuneration or other benefits from employment with the church, nor were they reimbursed expenses in this or the previous year. No charity trustee received payment for professional or other services supplied to the charity.

6. Related party transactions

There were no disclosable related party transactions during the year (2023: None).

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

31 DECEMBER 2024

7. Tangible fixed assets	Parish Centre	Fixtures and Fittings - Church	Fixtures and Fittings – Church Centre	Refurbished Kitchen	Total
	£	£		£	£
Cost					
At 1 January 2024	663,000	12,302	-	21,255	696,557
Additions	-	1,103	2,200	-	3,303
At 31 December 2024	663,000	13,405	2,200	21,255	699,860
Depreciation					
At 1 January 2024	389,315	11,177	-	21,255	421,747
Charge for the year	6,365	651	440	-	7,456
At 31 December 2024	395,680	11,828	440	21,255	429,303
Net Book Value					
At 31 December 2024	267,320	1,577	1,760	-	270,657
At 31 December 2023	273,685	1,125	-	-	274,810

8. Information about funds

Unrestricted funds comprise general funds £275,384 (2023: £281,933) and designated funds of £43,674 (2023: £41,472). The latter is designated by the trustees for future improvements, including a new boiler. The designated funds balance is maintained in the Central Board of Finance Deposit Account. Interest earned from this account is added to the designated fund balance each year.

Restricted funds carried forward at year end comprises £252 remaining from the Duckworth Legacy, this amount being unchanged from the previous year. In addition, a brought forward balance of £1,166 on the Building Fund was fully spent in the year.

9. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2024 are represented by:			
Tangible fixed assets	270,657	-	270,657
Net current assets	44,401	252	44,653
	315,058	252	315,310
Fund balances at 31 December 2023 are represented by:			
Tangible fixed assets	274,810	-	274,810
Net current assets	48,595	1,418	50,013
	323,405	1,418	324,823

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Mrs. Sandra MacPherson	Church Warden
Mr. Nigel Newton	Church Warden
Mr. Kevan Porter	(Vice Chair of PCC)
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TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2023

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Achievements and performance

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TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2023

Achievements and performance (continued)

The Parish Centre

The Parish Centre facilities are used by church groups, such as Sunday School and Bible Study.

The Parish Centre is also at the heart of the parish's strategy to engage with the wider Lostock and Bolton community. The centre is used by a wide age group providing education, wellbeing and special interest groups. Amongst the long term users are:

- Baby Sensory and Playschool
- Kumon Maths
- Slimmer's World, Hogda Drama and Family Martial Arts
- Concert Band, Lostock Weavers and Stamp Club
- Lostock Ladies, Senior Citizens and a Dementia Friendship Club

An adjacent building is used exclusively by the Scout and Guide Association

In 2023, total income from lettings of Parish Centre facilities was £53,797

Pastoral care

Visits and pastoral care of the sick, bereaved and elderly are undertaken by the vicar and members of the congregation. Home communion, if requested, can be arranged.

Mission and Evangelism

Since September 2016, when we started sharing a minister with Deane Church, Lostock and Deane churches have increasingly worked together in mission and wider ministry. This includes a joint preaching programme and weekly Bible study notes, joint monthly prayer meeting, joint weekly Sunday evening youth group and joint Sunday services three times a year. We are also increasingly working together with St Andrew's Over Hulton and St Bede's Morris Green within the wider Mission Partnership.

We have a good relationship with the local (non-church) primary school and have welcomed the school into our church for a special assembly at Christmas and Easter.

Helping those in need is a demonstration of our faith.

We regularly hold community food collections which were donated to Urban Outreach, a local charity working with people living in deprivation in Bolton.

Children and youth

Children and youth make up around a third of the congregation. Groups for various ages on Sunday mornings continue to flourish, overseen by a team of volunteer leaders.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Future plans

The actions from the 2018 – 2025 Mission Action Plan have progressed well with almost all complete. The Action Plan will therefore be reviewed over the coming months to set new goals and targets.

Financial review

Total income for the year was £103,049. Detail is given on pages 5 and 9 of the Financial Statements. Total expenditure for the year was £109,918. This included £40,270 relation to our parish share which was set at £52,800 for the year. The parish share for 2024 has been set at £39,500.

The net excess of expenditure over income for the year was (£6,869).

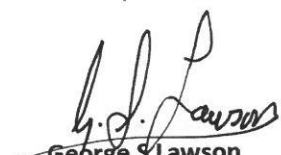
At 31 December 2023 the church had unrestricted funds of £323,405, of which £7,123 is free reserves (unrestricted funds which are neither tied up in tangible fixed assets or designated by trustees for specific purposes). It also had unrestricted designated funds of £41,472. The total of free reserves and designated funds is thus £48,595, which equates to just under 6 months of annual expenditure on unrestricted funds (based on 2023 figures).

Charitable donations made by the church during the year via appeals included The Children's Society, Tearfund and Derian House.

The Church Budget for 2024 is:

	£
Income	102,000
Expenditure	102,000
Deficit	0
Opening Balance	48,159
Closing Balance	48,159

This report has been approved by the Parochial Church Council and is signed on its behalf by:


George S Lawson
PCC Honorary Treasurer

24 April 2024

**INDEPENDENT EXAMINER'S REPORT
TO THE PCC OF THE CHURCH OF ST THOMAS AND
ST JOHN, LOSTOCK, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2023**

This report on the financial statements of the Charity for the year ended 31st December 2023, which are set out on pages 5 to 13, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011 (the 2011 Act).

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 144(2) of the 2011 Act does not apply.

Having satisfied myself that the Charity is not subject to audit under prevailing statute, it is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act, and to state whether particular matters have come to my attention.

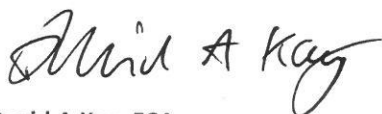
Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the requirements of the 2011 Act, have not been met; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the financial statements to be reached.



David A Kay, FCA
Barlow Andrews LLP
78 Chorley New Road
Bolton
BL1 4BY

24 April 2024

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022
		£		£	£		£
Income from:							
Donations and gift aid tax	2(a)	42,649	-	42,649	43,042	4,612	47,654
Activities for generating funds	2(b)	1,523	-	1,523	1,746	-	1,746
Church activities	2(c)	57,581	-	57,581	49,140	-	49,140
Investment income	2(d)	1,296	-	1,296	556	-	556
Other income	2(e)	-	-	-	-	-	-
Total income		103,049	-	103,049	94,484	4,612	99,096
Expenditure on:							
Church activities	3(a)	106,758	1,250	108,008	114,130	2,196	116,326
Governance costs	3(b)	1,910	-	1,910	1,428	-	1,428
Total expenditure		108,668	1,250	109,918	115,558	2,196	117,754
Net (expenditure)/income before transfers		(5,619)	(1,250)	(6,869)	(21,074)	2,416	(18,658)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the year		(5,619)	(1,250)	(6,869)	(21,074)	2,416	(18,658)
Balance brought forward at 1 January		329,024	2,668	331,692	350,098	252	350,350
Balance carried forward at 31 December	8	323,405	1,418	324,823	329,024	2,668	331,692

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON

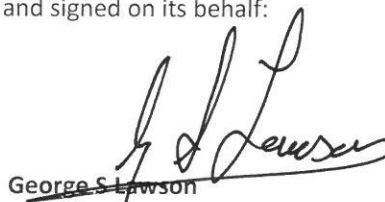
BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Tangible fixed assets	7	274,810	281,550
Current assets:			
<i>Investments</i>			
Duckworth Legacy		252	252
<i>Debtors</i>			
Tax recoverable		4,226	4,819
<i>Cash at bank and in hand</i>			
Central Board of Finance		41,472	40,185
Bank accounts		6,126	6,036
Cash		300	300
		47,898	46,521
Total current assets		52,376	51,592
Current liabilities		(2,363)	(1,450)
Other creditors and accruals			
Net current assets		50,013	50,142
Net assets	9	324,823	331,692
Funds			
Unrestricted funds			
General fund	8	281,933	288,839
Central Board of Finance fund	8	41,472	40,185
		323,405	329,024
Restricted funds			
Duckworth Legacy	8	252	252
Building Fund	8	1,166	1,166
Diocese Fuel Fund	8	-	1,250
		1,418	2,668
Total funds		324,823	331,692

Approved by the Parochial Church Council on 24 April 2023 and signed on its behalf:



Rev Terry Clark
Incumbent



George S. Lawson
Honorary Treasurer

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2023

1. Accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these accounts are rounded to the nearest £.

(b) Going concern

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

(c) Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds are funds which can be used for PCC ordinary purposes.

Designated funds are unrestricted funds which are put aside for specific purposes at the discretion of the trustees.

(d) Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable. Interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

(e) Investment income

All investment income arises from money held in interest bearing deposit accounts.

(f) Expenditure

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross. Governance costs include those incurred in the governance of its assets and are directly associated with constitutional and statutory requirements.

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2023

(g) Tangible fixed assets

Consecrated and benefice property is not included in the financial statements.

Movable church furnishings held by the vicar and church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

The Parish Centre is recognised in these financial statements at cost and was being depreciated on a straight-line basis over fifty years. The depreciation policy has been amended from 1st January 2017 and is now based upon the remaining value of the building at 31st December 2016 being depreciated on a straight-line basis over the next fifty years, to better reflect the expected life of the building.

Equipment used within the church premises is depreciated on a straight-line basis over four years, whilst the kitchen refurbishment is depreciated on a straight-line basis over five years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

(h) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2023

2. Income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds	
			2023 £	2022 £
(a) Donations and gift aid tax				
Planned giving:				
Gift Aided	32,567	-	32,567	32,716
Tax recoverable	8,118	-	8,118	8,918
Collections (open plate)	1,964	-	1,964	1,408
Sundry donations	-	-	-	-
Appeals	-	-	-	3,362
Fuel Grant from Manchester Diocese	-	-	-	1,250
	<u>42,649</u>	<u>-</u>	<u>42,649</u>	<u>47,654</u>
(b) Activities for generating funds				
Christmas Fayre	1,319	-	1,319	1,492
Social activities	204	-	204	254
	<u>1,523</u>	<u>-</u>	<u>1,523</u>	<u>1,746</u>
(c) Income from church activities				
Parish Centre lettings	53,797	-	53,797	45,168
SAGA accommodation	568	-	568	509
Fees	1,147	-	1,147	2,224
Miscellaneous Receipts	888	-	888	449
Charity	485	-	485	215
Coffee	696	-	696	575
	<u>57,581</u>	<u>-</u>	<u>57,581</u>	<u>49,140</u>
(d) Investment income				
Central Board of Finance	1,293	-	1,293	551
Business reserve account	3	-	3	5
	<u>1,296</u>	<u>-</u>	<u>1,296</u>	<u>556</u>
(e) Other income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>103,049</u>	<u>-</u>	<u>103,049</u>	<u>99,096</u>

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2023

3. Expenditure	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
(a) Church activities				
Missionary & charitable giving				
Church appeals				
Charitable Giving	484	-	484	215
Derian House Children's Hospice		-		
	484	-	484	215
Other costs of church activities				
Ministry - Diocesan Parish share	40,270	-	40,270	38,080
Incumbent expenses	1,197	-	1,197	2,116
Fees out and organist	517	-	517	540
Water, heating and lighting	1,993	1,250	3,243	2,271
Insurance	1,465	-	1,465	1,402
General repairs	708	-	708	17,206
Service aids	303	-	303	226
Parish Centre costs (see note 4)	58,251	-	58,251	52,131
Fixtures and fittings depreciation	375	-	375	627
PSA	98	-	98	76
Sundries	670	-	670	689
Bank charges	-	-	-	107
Security	427	-	427	640
Total other costs of church activities	106,274	1,250	107,524	116,111
Total cost of church activities	106,758	1,250	108,008	116,326
(b) Governance costs				
Independent examination fees	1,910	-	1,910	1,428

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2023

4. Parish Centre costs	2023	2022
	£	£
Cleaning	1,938	1,522
Telephones and internet	1,222	1,087
Insurance	1,466	1,403
Water	1,540	1,471
Salaries including NI	30,280	24,121
Heating and lighting	4,693	9,444
Security and Fire Safety	2,316	897
Repairs and equipment	4,302	3,232
Sundries	3,349	2,353
Bank charges	780	236
Depreciation on building	6,365	6,365
Depreciation on fixtures and fittings	-	-
	58,251	52,131
	58,251	52,131

5. Information about staff costs and numbers	2023	2022
	£	£
Salaries	29,281	23,709
Social security costs	-	-
Pension costs	999	412
	30,280	24,121
	30,280	24,121

The average number of employees for the year was 3 (2022: 3).

No employees had benefits in excess of £60,000 in this or the previous year. Pension costs are included in Parish Centre costs (note 4) and are wholly charged to unrestricted funds.

The charity trustees did not receive any remuneration or other benefits from employment with the church, nor were they reimbursed expenses in this or the previous year. No charity trustee received payment for professional or other services supplied to the charity.

6. Related party transactions

There were no disclosable related party transactions during the year (2022: None).

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

31 DECEMBER 2023

7. Tangible fixed assets	Parish Centre £	Fixtures and Fittings £	Refurbished Kitchen £	Total £
Cost				
At 1 January 2023	663,000	12,302	21,255	696,557
Additions	-	-	-	-
At 31 December 2023	663,000	12,302	21,255	696,557
Depreciation				
At 1 January 2023	382,950	10,802	21,255	415,007
Charge for the year	6,365	375	-	6,740
At 31 December 2023	389,315	11,177	21,255	421,747
Net Book Value				
At 31 December 2023	273,685	1,125	-	274,810
At 31 December 2022	280,050	1,500	-	281,550

8. Information about funds

Unrestricted funds comprise general funds £281,933 (2022: £288,839) and designated funds of £41,472 (2022: £40,185). The latter is designated by the trustees for future improvements, including a new boiler. The designated funds balance is maintained in the Central Board of Finance Deposit Account. Interest earned from this account is added to the designated fund balance each year.

Restricted funds carried forward at year end comprises £252 remaining from the Duckworth Legacy and £1,166 on the Building Fund, both amounts unchanged from the previous year. In addition, a brought forward balance of £1,250 on the Diocese Fuel Fund was fully spent in the year.

9. Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2023 are represented by:			
Tangible fixed assets	274,810	-	274,810
Net current assets	48,595	1,418	50,013
	323,405	1,418	324,823
Fund balances at 31 December 2022 are represented by:			
Tangible fixed assets	281,550	-	281,550
Net current assets	47,474	2,668	50,142
	329,024	2,668	324,823

Accounts



THE CHURCH
OF ENGLAND

**PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF
ST THOMAS AND ST JOHN, BOLTON**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED**

31 DECEMBER 2022

**BARLOW ANDREWS LLP
CHARTERED ACCOUNTANTS
BOLTON**

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2022

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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 13

TRUSTEES' ANNUAL REPORT

The Parochial Church Council (PCC) presents their report and accounts for the year ended 31 December 2022.

Reference and administrative information

The charity is named: Parochial Church Council of the Ecclesiastical Parish of St Thomas and St John, Bolton. Its registered charity number is 1134574.

It is located at:
Tempest Road
Lostock
Bolton
BL3 3QR

The PCC members are the trustees of the charity. Members who have served from 1st January 2022 until the date this report was approved are:

Rev. Terry Clark	Vicar and Chair of PCC
Rev. André Adefope	Curate (July to December 2022)
Mrs. Sheri Taylor	Secretary
Mr. George S Lawson	Treasurer & contact for Charity Commissioners
Mrs. Sandra MacPherson	Church Warden
Mrs. Lorraine Ellis	Church Warden
Mr. Kevan Porter	(Vice Chair of PCC)
Mrs. Samantha Abram	
Mr. Chris Bramah	
Mrs. Siobhan Corr	
Ms. Val Butterworth	
Mr. David Kavanagh	April to December 2022
Mr. Nigel Newton	November to December 2022
Mr. Robert Shawcross	April to December 2022
Mr. Geoffrey Spencer	April to December 2022
Mrs. Suja Varghese	April to December 2022

Structure, governance and management

The PCC is a body corporate established by the Church of England, which operates under the Parochial Church Council Powers Measure 1956. The method of appointment of PCC members is set out in the Church Representation Rules 2006.

The PCC members are responsible for making decisions on all matters of general concern and importance to the Parish including deciding on how the funds of the PCC are to be spent. The incumbent of the parish is the chairman of the PCC. Under rule 15 of the Church Representation Rules the incumbent can invite the lay vice-chairman to act as chairman for the meetings and have all the powers vested in the chairman.

TRUSTEES' ANNUAL REPORT

Objectives and activities

Public benefit

The PCC in co-operation with the Vicar facilitates the promoting in the Parish of the whole mission of the Church, evangelistic and pastoral.

The Trustees have paid due regard to guidance issued by the Charity Commission in relation to activities for the public benefit in deciding what activities the Charity should undertake.

Mission statement

St Thomas and St John want to make Jesus known and loved as Lord and Saviour through the life of His church by:

- offering Bible teaching on the Christian faith and life;
- being a focus of Christian worship and prayer;
- showing Jesus' love through the way we live;
- seeking opportunities to reach out and involve people in God's work;
- offering fellowship, prayer and support for everyone.

Achievements and performance

Worship and prayer

The PCC are keen to offer a range of worship styles each month, including traditional and all-age. All are welcome to attend our regular services. We provide Occasional Offices of Thanksgivings, Baptisms, Confirmations, Marriages and Funerals. Seven midweek weekly groups, run jointly with Deane Parish Church, are running for Bible study, fellowship and prayer. There are 87 people on the electoral role. For much of 2022 we offered our weekly Sunday morning service livestreamed as well as in person.

Deanery synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with a link between the parish and the wider structures of the church.

TRUSTEES' ANNUAL REPORT

Achievements and performance (continued)

The Church Centre

The Church Centre facilities are used by church groups, such as Sunday School and Bible Study.

The Church Centre is also at the heart of the parish's strategy to engage with the wider Lostock and Bolton community. The centre is used by a wide age group providing education, wellbeing and special interest groups. Amongst the long term users are:

- Baby Sensory, Yoga Bunnies and Playschool
- Kumon Maths
- Slimmer's World and Hogda Drama
- Concert Band, Lostock Weavers and Stamp Club
- Senior Citizens

An adjacent building is used exclusively by the Scout and Guide Association

In 2022, total income from lettings of Church Centre facilities was £45,168

Pastoral care

Visits and pastoral care of the sick, bereaved and elderly are undertaken by the vicar and members of the congregation. Home communion, if requested, can be arranged.

Mission and Evangelism

Since September 2016, when we started sharing a minister with Deane Church, Lostock and Deane churches have increasingly worked together in mission and wider ministry. This includes a joint preaching programme and weekly Bible study notes, joint monthly prayer meeting, joint weekly Sunday evening youth group and joint Sunday services three times a year. We are also increasingly working together with St Andrew's Over Hulton and St Bede's Morris Green within the wider Mission Partnership.

We have a good relationship with the local (non-church) primary school and have welcomed the school into our church for a special assembly at Christmas and Easter.

Helping those in need is a demonstration of our faith.

We regularly hold community food collections which were donated to Urban Outreach, a local charity working with people living in deprivation in Bolton.

Children and youth

Children and youth make up around a third of the congregation. Groups for various ages on Sunday mornings continue to flourish, overseen by a team of volunteer leaders.

TRUSTEES' ANNUAL REPORT

Future plans

The actions from the 2018 – 2025 Mission Action Plan have progressed well with almost all complete. The Action Plan will therefore be reviewed over the coming months to set new goals and targets.

Financial review

Total income for the year was £99,096. Detail is given on pages 6 and 10 of the Financial Statements. Total expenditure for the year was £117,754. This included £38,080 towards our Parish Share which was set at £48,000. The total payment towards the 2022 Parish Share was £39,627 that included a £777 rebate from the Diocese for paying the 2021 Parish Share and £770 paid in January 2023. The Parish Share for 2023 has been set at £52,800

The net excess of expenditure over income for the year was £18,658 across all funds.

At 31 December 2022 the church had free reserves of £47,474 (being unrestricted funds, including the Central Board of Finance designated fund, that are not tied up in fixed assets). This represents between 4 and 5 months of our annual expenditure (based on 2022 figures).

The church made charitable donations via appeals to the Children's Society of £215.

The Church Budget for 2023 is:

	£
Income	97,531
Expenditure	103,520
Deficit	5,989
Opening Balance	51,582
Closing Balance	45,593

This report has been approved by the Parochial Church Council and is signed on its behalf by:

George S Lawson
PCC Honorary Treasurer

17 April 2023

**INDEPENDENT EXAMINER'S REPORT
TO THE PCC OF THE CHURCH OF ST THOMAS AND
ST JOHN, LOSTOCK, BOLTON**

This report on the financial statements of the Charity for the year ended 31 December 2022, which are set out on pages 6 to 13, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011 (the 2011 Act).

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 144(2) of the 2011 Act does not apply.

Having satisfied myself that the Charity is not subject to audit under prevailing statute, it is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act, and to state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the requirements of the 2011 Act,

have not been met; or

2. to which, in my opinion, attention should be drawn to enable a proper understanding of the financial statements to be reached.

**David A Kay, FCA
Barlow Andrews LLP
78 Chorley New Road
Bolton
BL1 4BY**

17 April 2023

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2022**

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021
					£	£	£
Income from:							
Donations and gift aid tax	2(a)	43,042	4,612	47,654	49,438	-	49,438
Activities for generating funds	2(b)	1,746	-	1,746	-	-	-
Church activities	2(c)	49,140	-	49,140	31,956	-	31,956
Investment income	2(d)	556	-	556	288	-	288
Other income	2(e)	-	-	-	10,668	-	10,668
Total income		94,484	4,612	99,096	92,350	-	92,350
Expenditure on:							
Church activities	3(a)	114,130	2,196	116,326	109,014	-	109,014
Governance costs	3(b)	1,428	-	1,428	1,450	-	1,450
Total expenditure		115,558	2,196	117,754	110,464	-	110,464
Net (expenditure)/income before transfers		(21,074)	2,416	(18,658)	(18,114)	-	(18,114)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the year		(21,074)	2,416	(18,658)	(18,114)	-	(18,114)
Balance brought forward at 1 January		350,098	252	350,350	368,212	252	368,464
Balance carried forward at 31 December		329,024	2,668	331,692	350,098	252	350,350

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2022**

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Tangible fixed assets	7	281,550	287,042
Current assets:			
<i>Investments</i>			
Duckworth Legacy		252	252
<i>Debtors</i>			
Tax recoverable		4,819	4,929
<i>Cash at bank and in hand</i>			
Central Board of Finance		40,185	49,633
Bank accounts		6,036	9,644
Building Society			-
Cash		300	300
		46,521	59,577
Total current assets		51,592	64,758
Current liabilities		(1,450)	(1,450)
Other creditors and accruals			
Net current assets		50,142	63,308
Net assets	9	331,692	350,350
Funds			
Unrestricted funds			
General fund	8	288,839	300,465
Central Board of Finance fund	8	40,185	49,633
		329,024	350,098
Restricted funds	8	2,668	252
Total funds		331,692	350,350

Approved by the Parochial Church Council on 17 April 2023 and signed on its behalf:

Rev Terry Clark
Incumbent:

George Lawson
Honorary Treasurer:

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these accounts are rounded to the nearest £.

(b) Going concern

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

(c) Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds are funds which can be used for PCC ordinary purposes.

Designated funds are unrestricted funds which are put aside for specific purposes at the discretion of the trustees.

(d) Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable. Interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

(e) Investment income

All investment income arises from money held in interest bearing deposit accounts.

(f) Expenditure

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross. Governance costs include those incurred in the governance of its assets and are directly associated with constitutional and statutory requirements.

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

(g) Tangible fixed assets

Consecrated and benefice property is not included in the financial statements.

Movable church furnishings held by the vicar and church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

The Parish Centre is recognised in these financial statements at cost and was being depreciated on a straight-line basis over fifty years. The depreciation policy has been amended from 01 January 2017 and is now based upon the remaining value of the building at 31 December 2016 being depreciated on a straight-line basis over the next fifty years, to better reflect the expected life of the building.

Equipment used within the church premises is depreciated on a straight-line basis over four years, whilst the kitchen refurbishment is depreciated on a straight-line basis over five years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

(h) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2022**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

2. Income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
(a) Donations and gift aid tax				
Planned giving:				
Gift Aided	32,716	-	32,716	36,078
Tax recoverable	8,918	-	8,918	9,588
Collections (open plate)	1,408	-	1,408	1,255
Sundry donations		-		2,517
Building Appeal	-	3,362	3,362	-
Fuel grant from Manchester Diocese		1,250	1,250	-
	43,042	4,612	47,654	49,438
(b) Activities for generating funds				
Christmas Fayre	1,492	-	1,492	
Social activities	254	-	254	-
	1,746	-	1,746	-
(c) Income from church activities				
Parish Centre lettings	45,168	-	45,168	27,904
SAGA accommodation	509	-	509	1
Fees	2,224	-	2,224	2,064
Miscellaneous receipts	449	-	449	1,849
Christingle	215	-	215	
Coffee	575	-	575	138
	49,140	-	49,140	31,956
(d) Investment income				
Central Board of Finance	551	-	551	281
Business reserve account	5	-	5	7
	556	-	556	288
(e) Other income				
Job retention scheme grant	-	-	-	10,668
	-	-	-	10,668
	94,484	4,612	99,096	92,350

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2022**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

3. Expenditure	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
(a) Church activities				
Missionary & charitable giving				
Church appeals				
Christingle Children's Society	215	-	215	215
Derian House Children's Hospice	-	-	-	120
	215	-	215	335
Other costs of church activities				
Ministry: Diocesan Parish share	38,080	-	38,080	38,110
Incumbent expenses	2,116	-	2,116	884
Fees out and organist	540	-	540	940
Water, heating and lighting	2,271	-	2,271	2,907
Insurance	1,402	-	1,402	1,351
General repairs	15,010	2,196	17,206	10,002
Service aids	226	-	226	52
Parish Centre costs (see note 4)	52,131	-	52,131	51,653
Fixtures and fittings depreciation	627	-	627	627
PSA	76	-	76	151
Sundries	689	-	689	1,220
Bank charges	107	-	107	305
Security	640	-	640	477
Total other costs of church activities	113,915	2,196	116,111	108,679
Total cost of church activities	114,130	2,196	116,326	109,014
(b) Governance costs				
Independent examination fees	1,428	-	1,428	1,450
	1,428	-	1,428	1,450

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

4. Parish Centre costs	2022	2021
	£	£
Cleaning	1,522	521
Telephones and internet	1,087	276
Insurance	1,403	1,351
Water	1,471	636
Salaries including NI	24,121	26,754
Heating and lighting	9,444	7,277
Security and fire safety	897	762
Repairs and equipment	3,232	4,958
Sundries	2,353	2,655
Bank charges	236	98
Depreciation on building	6,365	6,365
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	52,131	51,653
	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>
 5. Information about staff costs and numbers	 2022	 2021
	£	£
Salaries	23,709	26,038
Social security costs	-	-
Pension costs	412	716
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	24,121	26,754
	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>

The average number of employees during the year was 3 (2021: 3).

No employees had benefits in excess of £60,000 in this or the previous year. Pension costs are included in Parish Centre costs (note 4) and are wholly charged to unrestricted funds.

The charity trustees did not receive any remuneration or other benefits from employment with the church, nor were they reimbursed expenses in this or the previous year. No charity trustee received payment for professional or other services supplied to the charity.

6. Related party transactions

There were no disclosable related party transactions during the year (2021: None).

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2022**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

7. Tangible fixed assets	Parish Centre £	Fixtures and Fittings £	Refurbished Kitchen £	Total £
Cost				
At 1 January 2022	663,000	10,802	21,255	695,057
Additions	-	1,500	-	1,500
At 31 December 2022	663,000	12,302	21,255	696,557
Depreciation				
At 1 January 2022	376,585	10,175	21,255	408,015
Charge for the year	6,365	627	-	6,992
At 31 December 2022	382,950	10,802	21,255	415,007
Net Book Value				
At 31 December 2022	280,050	1,500	-	281,550
At 31 December 2021	286,415	627	-	287,042

8. Information about funds

Unrestricted funds comprise general funds of £288,839 (2021 - £300,465) and designated funds of £40,185 (2021 - £49,633). The latter is designated by the trustees for future improvements, including towards a new church roof. The designated funds balance is maintained in the Central Board of Finance deposit account. Interest earned on that account is added to the designated fund balance each year.

Restricted funds carried forward at year end comprises £1,166 remaining from the Building Appeal, £1,250 received from Manchester Diocese as a contribution towards fuel costs and £252 Duckworth Legacy.

9. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2022 are represented by:			
Tangible fixed assets	281,550	-	281,550
Current assets	48,924	2,668	51,592
Liabilities: amounts falling due within one year	(1,450)	-	(1,450)
	329,024	2,668	331,692

In 2021 all assets and liabilities related to unrestricted funds, with the exception of £252 of current assets which related to the restricted fund balance at 31 December 2021.

Accounts



THE CHURCH
OF ENGLAND

**PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF
ST THOMAS AND ST JOHN, BOLTON**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED**

31 DECEMBER 2021

**BARLOW ANDREWS LLP
CHARTERED ACCOUNTANTS
BOLTON**

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2021

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**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2021**

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Parochial Church Council (PCC) presents their report and accounts for the year ended 31 December 2021.

Reference and administrative information

The charity is named: Parochial Church Council of the Ecclesiastical Parish of St Thomas and St John, Bolton. Its registered charity number is 1134574.

It is located at:

Tempest Road
Lostock
Bolton
BL3 3QR

The PCC members are the trustees of the charity. Members who have served from 1st January 2021 until the date this report was approved are:

Rev Terry Clark	Vicar and Chair of PCC
Rev Ben Wilkinson	Curate (January to June 2021)
Mrs Sheri Taylor	Secretary
Mrs Justine Hatter	Treasurer & contact for Charity Commissioners (January to March 2021)
Mr George S Lawson	Treasurer & contact for Charity Commissioners (April to December 2021)
Mr Mark Kavanagh	Church Warden
Mrs Sandra MacPherson	Church Warden
Mr Kevan Porter	(Vice Chair of PCC)
Mrs Samantha Abram	
Mrs Jacqueline Dando	
Mrs Lyn Lawson	
Mrs Siobhan Corr	
Mrs Lorraine Ellis	
Mrs Celia Nisbett	
Mr Chris Bramah	
Ms Sandra Howarth	
Ms Val Butterworth	

Structure, governance and management

The PCC is a body corporate established by the Church of England, which operates under the Parochial Church Council Powers Measure 1956. The method of appointment of PCC members is set out in the Church Representation Rules 2006.

The PCC members are responsible for making decisions on all matters of general concern and importance to the Parish including deciding on how the funds of the PCC are to be spent. The incumbent of the parish is the chairman of the PCC. Under rule 15 of the Church Representation Rules the incumbent can invite the lay vice-chairman to act as chairman for the meetings and have all the powers vested in the chairman.

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities

Public benefit

The PCC in co-operation with the Vicar facilitates the promoting in the Parish of the whole mission of the Church, evangelistic and pastoral.

The Trustees have paid due regard to guidance issued by the Charity Commission in relation to activities for the public benefit in deciding what activities the Charity should undertake.

Mission statement

St Thomas and St John want to make Jesus known and loved as Lord and Saviour through the life of His church by:

- offering Bible teaching on the Christian faith and life;
- being a focus of Christian worship and prayer;
- showing Jesus' love through the way we live;
- seeking opportunities to reach out and involve people in God's work;
- offering fellowship, prayer and support for everyone.

Achievements and performance

Worship and prayer

The PCC are keen to offer a range of worship styles each month, including traditional and all-age. All are welcome to attend our regular services. We provide Occasional Offices of Thanksgivings, Baptisms, Confirmations, Marriages and Funerals. Seven midweek weekly groups, run jointly with Deane Parish Church, are running for Bible study, fellowship and prayer. There are 87 people on the electoral role. For much of 2021 we offered our weekly Sunday morning service livestreamed as well as in person. From September 2020-July 2021 we offered (in partnership with Deane Parish Church) an additional fortnightly Sunday afternoon service at Lostock Church Centre for families with primary school age children. We regularly saw 14 families at this service. By December 2021, most people had returned to in-person Sunday morning services with a weekly attendance averaging 42 adults and 15 children.

Deanery synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with a link between the parish and the wider structures of the church.

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

The Church Centre

The Church Centre facilities are used by church groups, such as Sunday School and Bible Study.

The Church Centre is also at the heart of the parish's strategy to engage with the wider Lostock and Bolton community. The centre is used by a wide age group providing education, wellbeing and special interest groups. Amongst the long term users are:

- Baby Sensory, Yoga Bunnies and Playschool
- Kumon Maths
- Slimmer's World and Hogda Drama
- Concert Band, Lostock Weavers and Stamp Club
- Senior Citizens

An adjacent building is used exclusively by the Scout and Guide Association

In 2021, total income from lettings of Church Centre facilities was £27,904

Pastoral care

Visits and pastoral care of the sick, bereaved and elderly are undertaken by the vicar and members of the congregation. Home communion, if requested, can be arranged.

Mission and Evangelism

Since September 2016, when we started sharing a minister with Deane Church, Lostock and Deane churches have increasingly worked together in mission and wider ministry. This includes a joint preaching programme and weekly Bible study notes, joint monthly prayer meeting, joint weekly Sunday evening youth group and joint Sunday services three times a year. We are also increasingly working together with St Andrew's Over Hulton and St Bede's Morris Green within the wider Mission Partnership.

We have a good relationship with the local (non-church) primary school and have welcomed the school into our church for a special assembly at Christmas and Easter.

Helping those in need is a demonstration of our faith.

We regularly hold community food collections which were donated to Urban Outreach, a local charity working with people living in deprivation in Bolton.

Children and youth

Children and youth make up around a third of the congregation. Groups for various ages on Sunday mornings continue to flourish, overseen by a team of volunteer leaders.

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Future plans

The actions from the 2018 – 2025 Mission Action Plan have progressed well with almost all complete. The Action Plan will therefore be reviewed over the coming months to set new goals and targets.

Financial review

Total income for the year was £92,350. Detail is given on pages 5 and 9 of the Financial Statements. Total expenditure for the year was £110,464. This included £38,110 towards our parish share which was paid in full. The parish share for 2022 has been set at £48,000.

The net excess of expenditure over income for the year was £18,114.

At 31 December 2021 the church had free reserves of £63,056 (being unrestricted funds, including the Central Board of Finance designated fund, that are not tied up in fixed assets). This represents around 7 months of our annual expenditure (based on 2021 figures).

The church made charitable donations via appeals to the Children's Society of £215 and Derian House Children's Hospice of £120.

The Church Budget for 2022 is:

	£
Income	89,731
Expenditure	118,928
Deficit	29,197
Opening balance	59,577
Closing balance	30,380

The expenditure next year includes an allowance for known general repairs of £23,000 and assumes full payment of the Parish Share set at £48,000, an increase of almost £10,000 compared to 2021.

This report has been approved by the Parochial Church Council and is signed on its behalf by:

George S Lawson
PCC Honorary Treasurer

11 April 2022

**INDEPENDENT EXAMINER'S REPORT
TO THE PCC OF THE CHURCH OF ST THOMAS AND
ST JOHN, LOSTOCK, BOLTON**

This report on the financial statements of the Charity for the year ended 31 December 2021, which are set out on pages 5 to 12, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011 (the 2011 Act).

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 144(2) of the 2011 Act does not apply.

Having satisfied myself that the Charity is not subject to audit under prevailing statute, it is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act, and to state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the requirements of the 2011 Act,have not been met; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the financial statements to be reached.

**David A Kay, FCA
Barlow Andrews LLP
78 Chorley New Road
Bolton
BL1 4BY**

11 April 2022

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2021**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020
					£	£	£
Income from:							
Donations and gift aid tax	2(a)	49,438	-	49,438	49,874	-	49,874
Activities for generating funds	2(b)	-	-	-	16	-	16
Church activities	2(c)	31,956	-	31,956	29,173	-	29,173
Investment income	2(d)	288	-	288	290	-	290
Other income	2(e)	10,668	-	10,668	12,065	-	12,065
Total income		92,350	-	92,350	91,418	-	91,418
Expenditure on:							
Church activities	3(a)	109,014	-	109,014	96,908	-	96,908
Governance costs	3(b)	1,450	-	1,450	1,428	-	1,428
Total expenditure		110,464	-	110,464	98,336	-	98,336
Net (expenditure)/income before transfers		(18,114)	-	(18,114)	(6,918)	-	(6,918)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the year		(18,114)	-	(18,114)	(6,918)	-	(6,918)
Balance brought forward at 1 January		368,212	252	368,464	375,130	252	375,382
Balance carried forward at 31 December		350,098	252	350,350	368,212	252	368,464

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2021**

BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Tangible fixed assets	7	287,042	294,034
Current assets:			
<i>Investments</i>			
Duckworth Legacy		252	252
<i>Debtors</i>			
Tax recoverable		4,929	4,928
<i>Cash at bank and in hand</i>			
Central Board of Finance		49,633	68,101
Bank accounts		9,644	5,659
Building Society		-	-
Cash		300	440
		59,577	74,200
Total current assets		64,758	79,380
Current liabilities			
Other creditors and accruals		(1,450)	(4,950)
Net current assets		63,308	74,430
Net assets	9	350,350	368,464
Funds			
Unrestricted funds			
General fund	8	300,465	300,111
Central Board of Finance fund	8	49,633	68,101
		350,098	368,212
Restricted funds			
Duckworth Legacy		252	252
Total funds		350,350	368,464

Approved by the Parochial Church Council on 11 April 2022 and signed on its behalf:

Rev Terry Clark
Incumbent:

George Lawson
Honorary Treasurer:

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2021

1. Accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these accounts are rounded to the nearest £.

(b) Going concern

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

(c) Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds are funds which can be used for PCC ordinary purposes.

Designated funds are unrestricted funds which are put aside for specific purposes at the discretion of the trustees.

(d) Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable. Interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

(e) Investment income

All investment income arises from money held in interest bearing deposit accounts.

(f) Expenditure

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross. Governance costs include those incurred in the governance of its assets and are directly associated with constitutional and statutory requirements.

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2021**

(g) Tangible fixed assets

Consecrated and benefice property is not included in the financial statements.

Movable church furnishings held by the vicar and church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

The Parish Centre is recognised in these financial statements at cost and was being depreciated on a straight-line basis over fifty years. The depreciation policy has been amended from 01 January 2017 and is now based upon the remaining value of the building at 31 December 2016 being depreciated on a straight-line basis over the next fifty years, to better reflect the expected life of the building.

Equipment used within the church premises is depreciated on a straight-line basis over four years, whilst the kitchen refurbishment is depreciated on a straight-line basis over five years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

(h) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2021**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2021**

2. Income

			Total Funds	
	Unrestricted Funds 2021	Restricted Funds 2021	2021	2020
	£	£	£	£
(a) Donations and gift aid tax				
Planned giving:				
Gift Aided	36,078	-	36,078	36,148
Tax recoverable	9,588	-	9,588	9,877
Collections (open plate)	1,255	-	1,255	1,104
Sundry donations	2,517	-	2,517	2,745
	<u>49,438</u>	<u>-</u>	<u>49,438</u>	<u>49,874</u>
(b) Activities for generating funds				
Social activities	-	-	-	16
	<u>-</u>	<u>-</u>	<u>-</u>	<u>16</u>
(c) Income from church activities				
Parish Centre lettings	27,904	-	27,904	27,918
SAGA accommodation	1	-	1	1
Fees	2,064	-	2,064	1,068
Miscellaneous Receipts	1,849	-	1,849	-
Coffee	138	-	138	186
	<u>31,956</u>	<u>-</u>	<u>31,956</u>	<u>29,173</u>
(d) Investment income				
Central Board of Finance	281	-	281	281
Business reserve account	7	-	7	9
	<u>288</u>	<u>-</u>	<u>288</u>	<u>290</u>
(e) Other income				
JRS Grants	10,668	-	10,668	12,065
	<u>10,668</u>	<u>-</u>	<u>10,668</u>	<u>12,065</u>
	<u>92,350</u>	<u>-</u>	<u>92,350</u>	<u>91,418</u>

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2021**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2021**

3. Expenditure	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
(a) Church activities				
Missionary & charitable giving				
Church appeals				
Christingle Children's Society	215	-	215	-
Derian House Children's Hospice	120	-	120	-
	335	-	335	-
 Other costs of church activities				
Ministry - Diocesan Parish share	38,110	-	38,110	37,000
Incumbent expenses	884	-	884	879
Fees out and organist	940	-	940	666
Water, heating and lighting	2,907	-	2,907	2,232
Insurance	1,351	-	1,351	1,349
General repairs	10,002	-	10,002	439
Service aids	52	-	52	581
Vicarage/PCC Property	-	-	-	600
Parish Centre costs (see note 4)	51,653	-	51,653	49,131
Fixtures and fittings depreciation	627	-	627	2,753
PSA	151	-	151	172
Sundries	1,220	-	1,220	383
Bank charges	305	-	305	382
Security	477	-	477	341
Total other costs of church activities	108,679	-	108,679	96,908
Total cost of church activities	109,014	-	109,014	96,908
 (b) Governance costs				
Independent examination fees	1,450	-	1,450	1,428

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2021**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2021**

4. Parish Centre costs	2021	2020
	£	£
Cleaning	521	798
Telephones and internet	276	917
Insurance	1,351	1,349
Water	636	486
Salaries including NI	26,754	27,643
Heating and lighting	7,277	6,451
Security	762	341
Repairs and equipment	4,958	1,606
Sundries	2,655	850
PSA	-	4
Bank charges	98	195
Depreciation on building	6,365	6,365
Depreciation on fixtures and fittings	-	2,126
	51,653	49,131
	51,653	49,131

5. Information about staff costs and numbers	2021	2020
	£	£
Salaries	26,038	27,265
Social security costs	-	-
Pension costs	716	378
	26,754	27,643
	26,754	27,643

We received £10,668 (2020 - £12,065) in furlough payments from HM Government towards staff costs as a result of Covid 19.

The average number of employees for the year was 3 (2020: 4).

No employees had benefits in excess of £60,000 in this or the previous year. Pension costs are included in Parish Centre costs (note 4) and are wholly charged to unrestricted funds.

The charity trustees did not receive any remuneration or other benefits from employment with the church, nor were they reimbursed expenses in this or the previous year. No charity trustee received payment for professional or other services supplied to the charity.

6. Related party transactions

There were no disclosable related party transactions during the year (2020: None).

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

31 DECEMBER 2021

7. Tangible fixed assets	Parish Centre £	Fixtures and Fittings £	Refurbished Kitchen £	Total £
Cost				
At 1 January 2021	663,000	10,802	21,255	695,057
Additions	-	-	-	-
At 31 December 2021	663,000	10,802	21,255	695,057
Depreciation				
At 1 January 2021	370,220	9,548	21,255	401,023
Charge for the year	6,365	627	-	6,992
At 31 December 2021	376,585	10,175	21,255	408,015
Net Book Value				
At 31 December 2021	286,415	627	-	287,042
At 31 December 2020	292,780	1,254	-	294,034

8. Information about funds

Unrestricted funds comprise general funds of £300,465 (2020 - £300,111) and designated funds of £49,633 (2020 - £68,101). The latter is designated by the trustees for future improvements, including a new church roof. The designated funds balance is maintained in the Central Board of Finance deposit account. Interest earned on that account is added to the designated fund balance each year.

9. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2021 are represented by:			
Tangible fixed assets	287,042	-	287,042
Current assets	64,506	252	64,758
Liabilities: amounts falling due within one year	(1,450)	-	(1,450)
	350,098	252	350,350

Accounts

**PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF
ST THOMAS AND ST JOHN, BOLTON**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED**

31 DECEMBER 2020

**BARLOW ANDREWS LLP
CHARTERED ACCOUNTANTS
BOLTON**

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON**

FOR THE YEAR ENDED 31 DECEMBER 2020

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**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON**

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Parochial Church Council (PCC) presents their report and accounts for the year ended 31 December 2020.

Reference and administrative information

The charity is named: Parochial Church Council of the Ecclesiastical Parish of St Thomas and St John, Bolton. Its registered charity number is 1134574.

It is located at:

Tempest Road
Lostock
Bolton
BL3 3QR

The PCC members are the trustees of the charity. Members who have served from 1st January 2020 until the date this report was approved are:

Rev Terry Clark	Vicar and Chair of PCC
Rev Ben Wilkinson	Curate
Mrs Judith Weston	Secretary (until December 2020)
Mrs Justine Hatter	Treasurer & contact for Charity Commissioners
Mr Mark Kavanagh	Church Warden
Mrs Sandra MacPherson	Church Warden
Mr Kevan Porter	(Vice Chair of PCC)
Mrs Samantha Abram	
Mrs Jacqueline Dando	
Mrs Lyn Lawson	
Mrs Siobhan Corr	
Mrs Lorraine Ellis	
Mrs Celia Nisbett	
Mr Chris Bramah	
Ms Sandra Howarth	
Ms Val Butterworth	

Structure, governance and management

The PCC is a body corporate established by the Church of England, which operates under the Parochial Church Council Powers Measure 1956.

The method of appointment of PCC members is set out in the Church Representation Rules 2006.

The PCC members are responsible for making decisions on all matters of general concern and importance to the Parish including deciding on how the funds of the PCC are to be spent.

The incumbent of the parish is the chairman of the PCC. Under rule 15 of the Church Representation Rules the incumbent can invite the lay vice-chairman to act as chairman for the meetings and have all the powers vested in the chairman.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON**

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Objectives and activities

Public benefit

The PCC in co-operation with the Priest-in-Charge facilitates the promoting in the Parish of the whole mission of the Church, evangelistic and pastoral.

Mission statement

St Thomas and St John want to make Jesus known and loved as Lord and Saviour through the life of His church by:

- offering Bible teaching on the Christian faith and life;
- being a focus of Christian worship and prayer;
- showing Jesus' love through the way we live;
- seeking opportunities to reach out and involve people in God's work;
- offering fellowship, prayer and support for everyone.

Achievements and Performance

Worship and prayer

The PCC are keen to offer a range of worship styles each month, including traditional, all-age and services involving the uniformed young people's organisations. During the COVID-19 related lockdowns of 2020, many of our usual activities, including Sunday worship services, were held via the internet. From July – December 2020, during periods when public worship was permitted by Government, the church was open for public worship on Sundays, complying with strict Covid-Secure regulations.

All are welcome to attend our regular services. At present there are 86 parishioners on the Church Electoral Roll.

We provide Occasional Offices of Baptisms, Confirmations, Marriages and Funerals.

Five midweek weekly groups, run jointly with Deane Parish Church, are running for Bible study, fellowship and prayer.

Deanery synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

The Church Centre

The Church Centre is at the heart of the parish's strategy to engage with the community. It continues to be heavily used, especially in the mornings, although it in 2020 it has been closed during COVID-19 related lockdowns, except for pre-school nursery provision. Many people use the centre every week in term time. During the year the centre provided lettings for regular clients in addition to other users for private hire and had a total income of £27,918.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Church Centre is also used by the Church on Sundays for work with children and for social and fundraising activities throughout the year.

Pastoral care

Visits and pastoral care of the sick, bereaved and elderly are undertaken by the vicar and members of the congregation. Home communion, if requested, can be arranged.

Mission and Evangelism

Since September 2016, when we started sharing a minister with Deane Church, Lostock and Deane churches have increasingly worked together in mission and wider ministry. This includes a joint preaching programme and weekly bible study notes, joint monthly prayer meeting, joint weekly Sunday evening youth group and joint Sunday services three times a year. We are also increasingly working together with St Andrew's, Over Hulton and St Bede's Morris Green within the wider Mission Partnership.

We have a good relationship with the local (non-church) primary school and have welcome the school into our church for a special assembly at Christmas and Easter.

Helping those in need is a demonstration of our faith.

During 2020 we held several community food collections which were donated to Urban Outreach, a local charity working with people living in deprivation in Bolton.

Children and youth

Children and youth make up around a third of the congregation. Groups for various ages on Sunday mornings continue to flourish, overseen by a team of dedicated volunteer leaders. The Sunday evening Deane Church - Lostock Church youth group for 11 to 18s has also continued throughout 2020.

Financial review

Total income for the year was £79,353. Detail is given on pages 5 and 9 of the Financial Statements. Total expenditure for the year was £86,271. This included £37,000 towards our parish share which was paid in full. The parish share for 2021 has been set at £38,850.

The net excess of expenditure over income for the year was £6,918.

At 31 December 2020 the church had free reserves of £74,178 (being unrestricted funds, including the Central Board of Finance designated fund, that are not tied up in fixed assets). This represents around 10 months of our annual expenditure (based on 2020 figures).

On behalf of the Parochial Church Council

Justine Hatter
PCC Honorary Treasurer

22 March 2021

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON**

**INDEPENDENT EXAMINER'S REPORT
TO THE PCC OF THE CHURCH OF ST THOMAS AND
ST JOHN, LOSTOCK, BOLTON**

This report on the financial statements of the Charity for the year ended 31 December 2020, which are set out on pages 5 to 12, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011 (the 2011 Act).

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 144(2) of the 2011 Act does not apply.

Having satisfied myself that the Charity is not subject to audit under prevailing statute, it is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act, and to state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the requirements of the 2011 Act,have not been met; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the financial statements to be reached.

**David A Kay, FCA
Barlow Andrews LLP
78 Chorley New Road
Bolton
BL1 4BY**

22 March 2021

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2020	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Income from:							
Donations and gift aid tax	2(a)	49,874	-	49,874	46,310	1,448	47,758
Activities for generating funds	2(b)	16	-	16	1,852	-	1,852
Church activities	2(c)	29,173	-	29,173	57,846	-	57,846
Investment income	2(d)	290	-	290	451	-	451
Total income		79,353	-	79,353	106,459	1,448	107,907
Expenditure on:							
Church activities	3(a)	84,843	-	84,843	114,853	1,448	116,301
Governance costs	3(b)	1,428	-	1,428	1,504	-	1,504
Total expenditure		86,271	-	86,271	116,357	1,448	117,805
Net (expenditure)/income before transfers		(6,918)	-	(6,918)	(9,898)	-	(9,898)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the year		(6,918)	-	(6,918)	(9,898)	-	(9,898)
Balance brought forward at 1 January		375,130	252	375,382	385,028	252	385,280
Balance carried forward at 31 December		368,212	252	368,464	375,130	252	375,382

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON**

BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Tangible fixed assets	7	294,034	305,277
Current assets:			
<i>Investments</i>			
Duckworth Legacy		252	252
<i>Debtors</i>			
Tax recoverable		4,928	4,429
<i>Cash at bank and in hand</i>			
Central Board of Finance		68,101	61,321
Bank accounts		5,659	4,826
Building Society		-	4,912
Cash		440	415
		74,200	71,474
Total current assets		79,380	76,155
Current liabilities			
Other creditors and accruals		(4,950)	(6,050)
Net current assets		74,430	70,105
Net assets	9	368,464	375,382
Funds			
Unrestricted funds			
General fund	8	300,111	313,809
Central Board of Finance fund	8	68,101	61,321
		368,212	375,130
Restricted funds			
Duckworth Legacy		252	252
Total funds		368,464	375,382

Approved by the Parochial Church Council on 22 March 2021 and signed on its behalf:

Rev Terry Clark
Incumbent:

Justine Hatter
Honorary Treasurer:

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON**

**NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2020**

1. Accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

(b) Going concern

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

(c) Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds are funds which can be used for PCC ordinary purposes.

Designated funds are unrestricted funds which are put aside for specific purposes at the discretion of the trustees.

(d) Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable. Interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

(e) Investment income

All investment income arises from money held in interest bearing deposit accounts.

(f) Expenditure

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross. Governance costs include those incurred in the governance of its assets and are directly associated with constitutional and statutory requirements.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2020**

(g) Tangible fixed assets

Consecrated and benefice property is not included in the financial statements.

Movable church furnishings held by the vicar and church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

The Parish Centre is recognised in these financial statements at cost and was being depreciated on a straight-line basis over fifty years. The depreciation policy has been amended from 01 January 2017 and is now based upon the remaining value of the building at 31 December 2016 being depreciated on a straight-line basis over the next fifty years, to better reflect the expected life of the building.

Equipment used within the church premises is depreciated on a straight-line basis over four years, whilst the kitchen refurbishment is depreciated on a straight-line basis over five years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

(h) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2020**

2. Income

	Unrestricted Funds £	Restricted Funds £	Total Funds	
			2020 £	2019 £
(a) Donations and gift aid tax				
Planned giving:				
Gift Aided	36,148	-	36,148	32,498
Tax recoverable	9,877	-	9,877	8,822
Collections (open plate)	1,104	-	1,104	2,580
Sundry donations	2,745	-	2,745	2,410
Appeals	-	-	-	1,448
	<u>49,874</u>	<u>-</u>	<u>49,874</u>	<u>47,758</u>
(b) Activities for generating funds				
Social activities	16	-	16	1,852
	<u>16</u>	<u>-</u>	<u>16</u>	<u>1,852</u>
(c) Income from church activities				
Bookstall	-	-	-	106
Parish Centre lettings	27,918	-	27,918	56,314
SAGA accommodation	1	-	1	1
Fees	1,068	-	1,068	726
Coffee	186	-	186	699
	<u>29,173</u>	<u>-</u>	<u>29,173</u>	<u>57,846</u>
(d) Investment income				
Central Board of Finance	281	-	281	435
Business reserve account	9	-	9	11
Building society account	-	-	-	5
	<u>290</u>	<u>-</u>	<u>290</u>	<u>451</u>

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2020**

3. Expenditure	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
(a) Church activities				
Missionary & charitable giving				
Church appeals				
Royal British Legion	-	-	-	100
Christingle Children's Society	-	-	-	439
Christian Aid	-	-	-	360
Tear Fund	-	-	-	170
Derian House	-	-	-	230
Urban Outreach	-	-	-	218
Macmillan Cancer Support	-	-	-	31
	-	-	-	1,548
Lostock Café donations				
Alzheimer's Society	-	-	-	50
Tear Fund	-	-	-	50
	-	-	-	100
Total cost of missionary & charitable giving	-	-	-	1,648
Other costs of church activities				
Ministry - Diocesan Parish share	37,000	-	37,000	31,000
Incumbent expenses	879	-	879	2,100
Fees out and organist	666	-	666	345
Water, heating and lighting	2,232	-	2,232	2,516
Insurance	1,349	-	1,349	1,391
General repairs	439	-	439	2,440
Service aids	581	-	581	2,062
Vicarage/PCC Property	600	-	600	5,443
Parish Centre costs (see note 4)	37,066	-	37,066	62,964
Fixtures and fittings depreciation	2,753	-	2,753	2,753
PSA	172	-	172	166
Sundries	383	-	383	624
Bank charges	382	-	382	514
Security	341	-	341	335
Total other costs of church activities	84,843	-	84,843	114,653
Total cost of church activities	84,843	-	84,843	116,301
(b) Governance costs				
Independent examination fees	1,428	-	1,428	1,504

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2020**

4. Parish Centre costs	2020	2019
	£	£
Cleaning	798	1,429
Telephones and internet	917	816
Insurance	1,349	1,391
Water	486	2,468
Salaries including NI	15,578	29,397
Heating and lighting	6,451	7,488
Security	341	934
Repairs and equipment	1,606	8,611
Sundries	850	1,313
PSA	4	153
Gardens	-	418
Bank charges	195	55
Depreciation on building	6,365	6,365
Depreciation on fixtures and fittings	2,126	2,126
	<hr/>	<hr/>
	37,066	62,964
	<hr/> <hr/>	<hr/> <hr/>

5. Information about staff costs and numbers	2020	2019
	£	£
Salaries	15,200	29,086
Social security costs	-	-
Pension costs	378	311
	<hr/>	<hr/>
	15,578	29,397
	<hr/> <hr/>	<hr/> <hr/>

The average number of employees for the year was 4 (2019: 4).

No employees had benefits in excess of £60,000 in this or the previous year. Pension costs are included in Parish Centre costs (note 4) and are wholly charged to unrestricted funds.

The charity trustees did not receive any remuneration or other benefits from employment with the church, nor were they reimbursed expenses in this or the previous year. No charity trustee received payment for professional or other services supplied to the charity.

6. Related party transactions

There were no disclosable related party transactions during the year (2019: None).

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

31 DECEMBER 2020

7. Tangible fixed assets	Parish Centre £	Fixtures and Fittings £	Refurbished Kitchen £	Total £
Cost				
At 1 January 2020	663,000	10,802	21,255	695,057
Additions	-	-	-	-
At 31 December 2020	663,000	10,802	21,255	695,057
Depreciation				
At 1 January 2020	363,855	8,921	17,004	389,780
Charge for the year	6,365	627	4,251	11,243
At 31 December 2020	370,220	9,548	21,255	401,023
Net Book Value				
At 31 December 2020	292,780	1,254	-	294,034
At 31 December 2019	299,145	1,881	4,251	305,277

8. Information about funds

Unrestricted funds comprise general funds of £300,111 (2019 £313,809) and designated funds of £68,101 (2019 £61,321). The latter is designated by the trustees for future improvements, including a new church roof. The designated funds balance is maintained in the Central Board of Finance deposit account. Interest earned on that account is added to the designated fund balance each year.

9. Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2020 are represented by:			
Tangible fixed assets	294,034	-	294,034
Current assets	79,128	252	79,380
Liabilities: amounts falling due within one year	(4,950)	-	(4,950)
	368,212	252	368,464